DAVID LEINSDORF
ATTORNEY AT LAW

Received
County Administration
7/14/15
4:12 pm

P.O. BOX 187, 215 ELK AVENUE
CRESTED BUTTE, CO 81224-0187
EMAIL: david81224@gmail.com

TELEPHONE: (970) 349-6111
FACSIMILE: (970) 349-6243

CBOE # 102

EXHIBIT A
Page 1 of 1

July 14, 2015

Gunnison County Board of Equalization
200 East Virginia Avenue
Gunnison, CO 81230

Hand Delivered

Re: Account Number R003110
Account Number R031582
Account Number R027256
Account Number R003413
Account Number R070767

Dear Paula, Phil and Jonathan,

With this letter I am delivering five Petitions to the County Board of Equalization. Please schedule these five appeals in sequence any afternoon except July 21.

Many thanks.

Best regards,

David Leinsdorf

DL/lms

Enclosures: 5 Petitions to County Board of Equalization with protest letters and authorizations

Received
County Adminstration
7/14/15

CBOE # 62

EXHIBIT B
Page 1 of 1

LAZY JK PROPERTIES, LLC
P. O. BOX 1268
GUNNISON, COLORADO 81230
(970) 209-2703

July 8, 2015

Gunnison County Board of Equalization
200 East Virginia Avenue
Gunnison, CO 81230

RE: Account No. R070767
Kelley Building

Gentlemen and Madam:

Please accept this letter as authorization of Lazy JK Properties, LLC for our attorney, David Leinsdorf, to represent us in our appeal of the Gunnison County Assessor's Notice of Determination of Value for the above property.

Thank you.

Sincerely,

Janie Kelley

Janie Kelley
Manager

2015 REAL PROPERTY NOTICE OF DETERMINATION

Kristy McFarland
Gunnison County Assessor
221 N Wisconsin St, Suite A
Gunnison, CO 81230

Date of Notice: June 30, 2015
Phone: (970) 641-1085
Fax: (970) 641-7920
Email: assessor@gunnisoncounty.org
Website: http://www.gunnisoncounty.org/assessor.html

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7/14/15
CBOE # 62

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R070767	2015	100	3701-363-30-008

PROPERTY OWNER	LEGAL DESCRIPTION
LAZY J K PROPERTIES LLC PO BOX 1268 GUNNISON, CO 81230-1268	W 49.5 FT OF LOTS 13-19, REPLAT OF LOTS 13-19 BLK 23 ORIGINAL GUNNISON PLAT #611913

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Commercial Residential		975,560 71,420	975,560 71,420
TOTALS		$1,046,980	$1,046,980

The Assessor has carefully studied all the available information, giving particular attention to the specifics included on your protest. The Assessor's determination of value after review is based on the following:

The actual value of the property is determined by appropriate consideration of the approaches to appraisal set forth in § 39-1-103(5)(a), C.R.S.

If you disagree with the Assessor's decision, you have the right to appeal to the County Board of Equalization for further consideration, § 39-8-106(1)(a), C.R.S.

The deadline for filing real property appeals is July 15.
The deadline for filing personal property appeals is July 20.

The Assessor establishes property values. The local taxing authorities (county, school district, city, fire protection, and other special districts) set mill levies. The mill levy requested by each taxing authority is based on a projected budget and the property tax revenue required to adequately fund the services it provides to its taxpayers. The local taxing authorities hold budget hearings in the fall. If you are concerned about mill levies, we recommend that you attend these budget hearings. Please refer to last year's tax bill or ask your Assessor for a listing of the local taxing authorities.

Please refer to the reverse side of this notice for additional information.

APPEAL PROCEDURES

County Board of Equalization Hearings will be held from July 1 through August 5 at Gunnison County Courthouse or Blackstock Government Center.

To appeal the Assessor's decision, complete the Petition to the County Board of Equalization shown below, and mail or deliver a copy of both sides of this form to:

Received
County Adminstration
7/14/15

CBOE #102

Gunnison County Board of Equalization
200 E Virginia Ave
Gunnison, CO 81230
(970) 641-0248

To preserve your appeal rights, your Petition to the County Board of Equalization must be postmarked or delivered on or before **July 15 for real property** and on or before **July 20 for personal property** – after such date, your right to appeal is lost. You may be required to prove that you filed a timely appeal; therefore, we recommend that all correspondence be mailed with proof of mailing.

You will be notified of the date and time scheduled for your hearing. The County Board of Equalization must mail a written decision to you within five business days following the date of the decision. The County Board of Equalization must conclude hearings and render decisions by August 5, § 39-8-107(2), C.R.S. If you do not receive a decision from the County Board of Equalization and you wish to continue your appeal, you must file an appeal with the Board of Assessment Appeals by September 12, § 39-2-125(1)(e), C.R.S.

If you are dissatisfied with the County Board of Equalization's decision and you wish to continue your appeal, you must appeal within 30 days of the date of the County Board's written decision to ONE of the following:

Board of Assessment Appeals
1313 Sherman Street, Room 315
Denver, CO 80203
(303) 866-5880
www.dola.colorado.gov/baa

District Court
Contact the District Court in the county where the property is located. See your local phone book for the address and telephone number.

Binding Arbitration
For a list of arbitrators, contact the County Commissioners at the address listed for the County Board of Equalization.

If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the next business day, § 39-1-120(3), C.R.S.

PETITION TO COUNTY BOARD OF EQUALIZATION

What is your estimate of the property's value as of June 30, 2014? (Your opinion of value in terms of a specific dollar amount is required for real property pursuant to § 39-8-106(1.5), C.R.S.)

$ 616,577

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e., comparable sales, rent roll, original installed cost, appraisal, etc.)

See attached May 28, 2015 letter with property owner's authorization addressed to Kristy McFarland.

ATTESTATION

I, the undersigned owner or agent* of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

Signature	Telephone Number	Date
[signature]	970.349.6111	7/14/2015

*Attach letter of authorization signed by property owner.

DAVID LEINSDORF
ATTORNEY AT LAW

P.O. BOX 187, 215 ELK AVENUE
CRESTED BUTTE, CO 81224-0187
EMAIL: david81224@gmail.com

TELEPHONE: (970) 349-6111
FACSIMILE: (970) 349-6243

July 17, 2015

Ms. Kristy McFarland
Gunnison County Assessor
Blackstock Government Center
221 N. Wisconsin Street, Suite A
Gunnison, CO 81230

Hand Delivered

Re: Schedule Number R070767
Replat of Lots 13-19 Blk 23, Original Gunnison
Lazy J K Properties LLC
BOEQ #62

Dear Kristy,

Enclosed are the Petition to the Board of Equalization together with Janie Kelley's May 28, 2015 letter to you supporting the owner's requested valuation and a letter dated July 8, 2015 authorizing me to represent the owner. Within three working days, please email to me all data supporting your valuation.

If you have any questions about or want to discuss this request, let me know.

Many thanks.

Best regards,

David Leinsdorf

DL/lms

Enclosures: Petition to the Board of Equalization
May 28, 2015 letter
July 8, 2015 authorization letter

cc w/enc: Gunnison County Board of Equalization
Janie Kelley

Received
County Adminstration
7/14/15
CBOE # 62
EXHIBIT C
Page 1 of 3

JANIE KELLEY
LAZY JK PROPERTIES, LLC
P. O. BOX 1268
GUNNISON, CO 81230
(970) 209-2703

May 28, 2015

Ms. Kristy McFarland
Gunnison County Assessor
Blackstock Government Center
221 N. Wisconsin Street, Suite A
Gunnison, CO 81230

RE: Account Number R070767
Kelley Building

Dear Kristy:

For the reasons outlined below, we request that you reduce the current year's Total Actual Value to $616,577.

Sales Study.

Of the commercial improved sales on West Tomichi Avenue, only the Timbers building (Account No. R001684) is classified like the Kelley Building as "Fair" Quality of Construction and "Below Average" Exterior Condition:

Account Number	Building Size	Building Actual Value	Building Value / SF
R001684	15,080	$731,890	$49/sf

The Kelley Building's Actual Value per square foot is 80% higher than the Timbers building:

R070767	10,983	$968,570	$88/sf

[Above-grade living area was figured at 1.0, the garage at 0.25, and unfinished basement at 0.20].

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CBOE #62

EXHIBIT C
Page 2 of 3

Applying the $49 per square foot Building Actual Value of the Timbers building to the Kelley Building's 10,983 square feet yields a Building Actual Value of $538,167. When added to the Land Actual Value of $78,410, the Total Actual Value would be $616,577, which is what we are requesting.

The Assessor's valuation of the Family Vision Center located at 302 West Tomichi Avenue (Account No. R070769) supports our requested valuation. The Actual Value of the Family Vision Center, $315,560, divided by its 5,258 square feet, yields $60 per square foot. That value is 32% lower than the Kelley Building, even though Family Vision Center's "Average" condition is better than the Kelley Building's "Below Average" condition. If we reduce the Family Vision Center's $60 per square foot value by 20%, as provided in the Assessor's condition multipliers, we get $48 per square foot, very close to the $49 per square foot that we are requesting.

Listing History.

The Total Actual Value requested is consistent with the fact that the Kelley Building, which has been listed for sale since January, 2008, has been shown to prospective purchasers only twice. Neither showing resulted in an offer or any further expression of interest.

As the attached Property History Detail from ReMax Community Brokers shows, the asking price in January, 2008, before the real estate bubble burst, was $995,000, slightly below the Assessor's current Total Actual Value, even though the local market has not yet fully recovered from the Great Recession. As the Property History Detail shows, we have reduced the listing price several times. Our broker, Tom Courtney, has not been asked to show the property, even at the current listing price of $549,000.

Accordingly, our failed efforts to sell the Kelley Building, as well as the much lower value on the Timbers and Family Vision Center buildings in your sales study, support our requested valuation.

If you have any questions or require any additional information, please let me know. Thank you for your consideration of this request.

Sincerely,

Janie Kelley

Janie Kelley

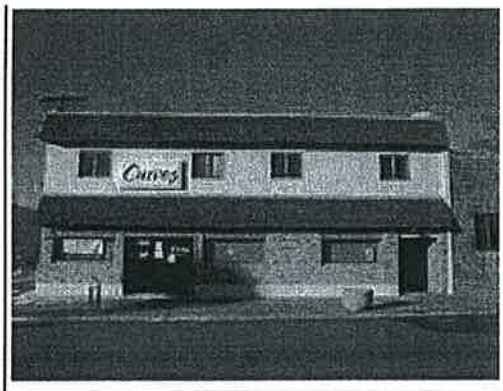
Enclosure: Property History Detail

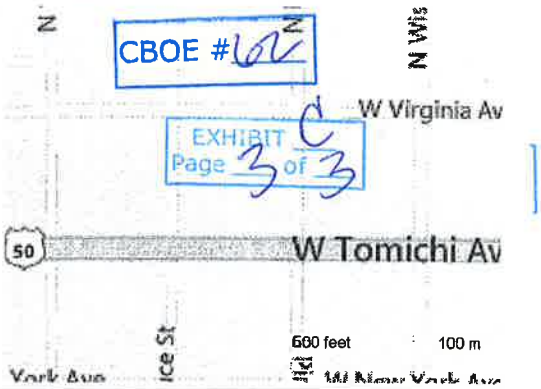
PROPERTY HISTORY DETAIL

Received
County Adminstration
7/14/15

Address
304-306 W Tomichi Ave
GUNNISON, CO 81230

MLS #37545





MLS # 37545 **Class** COMMERCIAL/INDUSTRIAL **List Date** 2/10/2014 **DOM** 463

Chg Date	Chg Type	Status	Price	Agent - Agent Name	Listing Office 1 - Office Name
03/17/2015 4:17:00 PM	Asking Price	Active	$549,000	TOM COURTNEY	RE/MAX COMMUNITY BROKERS
02/10/2014 4:35:00 PM	First Recorded Entry	Active	$750,000	TOM COURTNEY	RE/MAX COMMUNITY BROKERS 1

MLS # 27122 **Class** COMMERCIAL/INDUSTRIAL **List Date** 1/2/2007 **DOM** 2556

Chg Date	Chg Type	Status	Price	Agent - Agent Name	Listing Office 1 - Office Name
01/01/2014 1:26:00 AM	Status	Expired	$750,000	TOM COURTNEY	RE/MAX COMMUNITY BROKERS
06/07/2012 3:13:00 PM	Asking Price	Active	$750,000	TOM COURTNEY	RE/MAX COMMUNITY BROKERS
12/30/2009 2:45:00 PM	Ownership	Active	$840,000	TOM COURTNEY	RE/MAX COMMUNITY BROKERS 1
11/25/2008 4:33:00 PM	Asking Price	Active	$840,000	TOM COURTNEY	RE/MAX COMMUNITY BROKERS
01/11/2008 2:14:00 PM	Status	Active	$995,000	TOM COURTNEY	RE/MAX COMMUNITY BROKERS
01/11/2008 2:14:00 PM	Status	Expired	$995,000	TOM COURTNEY	RE/MAX COMMUNITY BROKERS
01/10/2008 1:26:00 AM	First Recorded Entry	Active	$995,000	TOM COURTNEY	RE/MAX COMMUNITY BROKERS

Gunnison County
COLORADO

Gunnison County Administration
Phone: (970) 641–0248 • Fax: (970) 641–3061
www.GunnisonCounty.org

July 17, 2015

CBOE #62
Attn: David Leinsdorf
Lazy JK Properties LLC
PO Box 187
Crested Butte, CO 81224
david81224@gmail.com

Schedule Number:	R070767
Parcel Number:	3701-363-30-008
Property Description:	W 49.5 FT OF LOTS 13-19, REPLAT OF LOTS 13-19 BLK 23 ORIGINAL GUNNISON PLAT #611913

Dear Property Owner,

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Wednesday July 29, 2015 at 3:45 pm. The hearing will be held in the Board of County Commissioners meeting room, located in the Courthouse at 200 E. Virginia Ave. Gunnison, CO 81230. Please read the following information carefully.

You may appear before the Board in person, via telephone conference call, appear with your representative, or have your representative appear on your behalf. **If you plan to be represented by someone other than yourself at your hearing, please submit a letter of agency signed by you** to Bre Shelton by email at bshelton@gunnisoncounty.org, or by fax at 970-641-3061. **Please contact Bre prior to the hearing date to make a special request for a phone conference, if needed.**

1. You may submit your case in written form and waive a personal appearance before the Board. If your information is submitted in this manner, the Board will make a determination after reviewing the petition, any written evidence that has been provided, and after allowing the Assessor to give testimony and submit exhibits.

2. Upon your written request to the Assessor's Office at 221 N Wisconsin Street, Gunnison Colorado 81230, phone number 970-641-1085, the Assessor is required to make available to you, three (3) working days after receiving the request, all data supporting the valuation. Your request must be accompanied by your information supporting your valuation. This disclosure does not prohibit the introduction of additional data at the hearing discovered as a result of the exchange of the information.

3. Please provide one copy of the documentation that you plan to submit at the hearing, AND any documentation that has been provided to the Assessor's Office, by 8:00 am, two (2) business days prior to the hearing date of Wednesday July 29, 2015 to permit the exhibits to be presented to the Board. Please bring, or have delivered, such documentation to the County Administration Office located at 200 E. Virginia Avenue, Gunnison, Colorado. This documentation may also be faxed to 970-641-3061, or email to bshelton@gunnisoncounty.org. **If you must bring additional documentation to the hearing, please bring five (5) copies of each document.**

4. Because of the volume of cases before the Board of Equalization, all hearings scheduled are final and cannot be rescheduled. Hearings will go before the board in your absence. The Board will carefully consider all data submitted. If you cannot attend the hearing scheduled for you above, please contact Bre Shelton at 970-641-7600.

Sincerely,

Bre Shelton
Clerk to the Board of Equalization

Gunnison County Administration
200 E. Virginia Ave.
Gunnison, CO 81230

U.S. POSTAGE
ZIP 81230
02 1W
0001368390

David Leinsdorf
PO BOX 187
Crested Butte, CO 81224